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MULTIMEDIA UNIVERSITY

FINAL EXAMINATION

TRIMESTER 1, 2018/2019

DAC5028 – COMPUTERISED ACCOUNTING INFORMATION SYSTEM (For Diploma Students Only)

17 OCTOBER 2018
9.00 a.m – 11.00 a.m
(2 Hours)

INSTRUCTIONS TO STUDENT

1. This question paper consists of 10 pages with 2 sections.
2. For Section A, shade your answers on the OMR sheet provided.
3. For Section B, write your answers in the answer booklet provided.

SECTION A [30 Marks]

1. Adam works as one of the bank officers in Riverdale Development Bank. He is in charge of introducing and providing current bank services to existing and potential customers. The decision that Adam can make is _____.
 - a. to approve the bank loan application for customers
 - b. to check the bank balance for customer's spouse savings account
 - c. to print and verify the current savings account balance of the person requesting for the bank service
 - d. to increase the credit card limit requested by credit card holder
2. The following documents are obtainable by external stakeholders EXCEPT _____.
 - a. financial statement report
 - b. company tax submission summary
 - c. company's budget planning report
 - d. sales quotation
3. The following primary activities of a newspaper publication company are NOT properly described below EXCEPT _____.
 - a. outbound logistics relates to the purchases of recycle papers and inks from suppliers
 - b. marketing and sales relates to job vacancy, commercial catalogues and discount promotions advertised in the newspapers
 - c. inbound logistics relates to activities in distributing bundles of printed newspapers to the stores and bookshops by van
 - d. the operations relates to the arrangements and printing of public news, formal announcements, advertisements and entertainments in a newspaper based on its distinct segments
4. Which of the following is NOT TRUE regarding the supporting activities of a tuition center?
 - a. The tutors hired are qualified, experienced and well trained.
 - b. Each student is provided with tabs installed with the latest learning softwares.
 - c. The tuition center makes sure that all broken tables and chairs are replaced by purchasing new ones.
 - d. The tuition center provides assurance to the parents that all students undergoing their learning programme will pass with flying colours.
5. Yummy Chicken Rice is a restaurant famous for its traditional Hainanese Chicken Rice recipe. The shop is located in Malacca and hundreds of customers come to eat in the restaurant every day. In order to ensure that the customers are served on a "first come first serve" basis, each customer is given a number when they enter the shop. Which of the following coding method is suitable for Yummy Chicken Rice?
 - a. Batch.
 - b. Block.
 - c. Group.
 - d. Sequence.

Continued...

6. The following tasks that are related to the data processing cycle are _____.

- I inserting the details of the new inventory into the internal inventory system by using barcode recognition devices
 - II ensuring that all inventory movements are checked and properly recorded into the inventory book
 - III scanning the barcode of all the remaining inventories in the warehouse and providing the inventory summary report every month
 - IV reconciling the balance of the all the inventories in the monthly summary report with the inventory book at the end of the month
- a. I & III only.
 - b. II & IV only.
 - c. I, II & III only.
 - d. I, III & IV only.

7. After Yunus, the sales manager, approves the sales order, the _____ will be issued and Ramu, the warehouse clerk, will pack the goods and send to the _____ department for packing and shipping purposes.

- a. sales invoice; shipping
- b. sales invoice; warehouse
- c. picking ticket; shipping
- d. picking ticket; warehouse

8. After Zack, the shipping clerk, physical confirms that the quantity and the type of goods to be shipped, he has to prepare the following documents are prepared for shipment EXCEPT _____.

- a. sales invoice
- b. freight bill
- c. bill of lading
- d. packing slip

9. Credit memos are issued when _____.

- a. one of the debtor's outstanding balance is uncollectible
- b. goods sold are return by customers because of defect
- c. allowances are given to attract customers to accept old goods
- d. All of the above.

10. Which of the following is NOT TRUE regarding the cash collection stage?

- a. All cash collections received are recorded in the official receipt.
- b. The rule that goods are received by customer once paid only applies to cash sales.
- c. Cash collection occurred after the sales invoice is received by the customer.
- d. The cashier is in charge of receiving, depositing and updating the account receivables for any receipt on debt settlement.

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11. _____ is one of the cash collection method that does not require any human interaction as all dealings will be done between banks of both parties.

a. Lockbox arrangements
b. Electronic lockboxes
c. Electronic funds transfers
d. Financial electronic data interchange

12. In order to solve the problem of having too much debts, Rachael the accounts assistant manager, suggests to use the balance forward method in billing their customers. The benefit of this method is it _____.

a. improves the company's cash flow
b. enables the customers to make monthly payment conveniently
c. attracts debtors to settle their debts by offering early-payment discounts
d. remittance advice to be printed separately because it can be attached together with the sales invoice

13. Paul works as a purchasing officer for a company selling imported cosmetics. As such, the fluctuation of the Malaysian currency often affects Paul's decision to find a suitable supplier. Furthermore, Paul just received an email from his sales manager that the company has decided to reduce all purchase price by 10% starting next year. Which of the following document can be a solution for the above scenario?

a. Back order.
b. Blanket order.
c. Purchase order.
d. Purchase requisition.

14. Sadhu is the purchasing manager of Speed Hi-Techno Sdn. Bhd., an engineering company that sells hybrid engines and providing hydroelectric energy supplies for cars. The research and development team of Speed Hi-Techno Sdn. Bhd. has requested for a few latest technology devices that will be used in the incoming million-dollar project. However, not all of their purchase requests are approved by the purchase department even though huge budget were allocated to the R&D projects. One of the reason Sadhu rejects some of their purchase request is because of the _____.

a. type of inventory approach applied by the company
b. difficulties in finding a reliable supplier
c. objective to minimise acquisition cost and purchase only when required
d. None of the above.

15. The following information regarding the receipt of goods ordered will flow from the purchasing cycle to other departments EXCEPT for the receipt of _____.

a. raw materials to production department
b. imported groceries ordered from overseas supplier to the company warehouse
c. vans ordered from automobile to human resource department
d. goods and supplies ordered to sales and services department

Continued...

16. Debit memo is issued by the _____ when the _____.

- a. purchaser; amount payable is offset with the vendor's account
- b. vendor; defected goods are return to the purchaser
- c. vendor; company provides allowance for lower quality goods to the purchaser
- d. purchaser; interest on late payment is charged by the vendor

17. _____ is the first step for Farah, the receiving clerk, when she decides whether to accept the goods delivered from the vendor.

- a. Making sure the purchase order is valid and approved
- b. Asking the purchasing clerk to come to the loading bay
- c. Opening the package received to check and count the goods
- d. Getting confirmation from the purchasing clerk on the goods received through phone

18. Daisy was assigned by the accounts manager to report the current status of the account payable amounted to RM1 million. In order to complete the task, firstly, she compiles all the supplier invoices and rearrange them based on the date of the supplier invoice and when the amount payable is due. After that, she prepares a report showing that 5% of the 40% amount payable can be saved if settlements can be done in the following two months. Based on Daisy's report, the accounts manager should _____.

- a. use financial electronic data interchange to settle the whole payment
- b. use the company's credit cards to made early settlement for the 40% amount payable
- c. request for the cash budget allocation to take advantage of the discounts
- d. do nothing and ignore as it is too late to make any early payment

19. I Operation list
II Production order
III Bill of materials
IV Material requisitions

_____ are documents used in product design stage.

- | | |
|-------------------|------------------|
| a. I & II only. | c. I & III only. |
| b. III & IV only. | d. II & IV only. |

20. Sam is a factory worker in a detergent manufacturing company in Selangor. He is responsible of handling the packaging machines that is used to package the detergent liquid into 2 liter economic packs. In order to operate the machine, Sam needs to scan his staff badge once to authorise the machines to run, and scan twice to shut down the machine when he finishes his work. The data from the scan will be subsequently recorded as his working hours. This information technology is known as _____.

- | | |
|--------------------|-----------------------------|
| a. online terminal | c. coded ID badges scanner |
| b. job time ticket | d. encryption badge scanner |

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21. KIA Motors is one of the well-known automobile manufacturers in Malaysia that produces a variety of vehicles ranging from cars, vans, lorries to land rovers. To ensure its product quality, each category of vehicles will require a specific type of raw material supplied by specific professional vendors. All of the parts are then combined, assembled and painted in KIA's factory. Which of the following technology is the most suitable method used to ensure the effectiveness and efficiency in managing the raw materials while ensuring its quality?

- a. Bar coding.
- b. RFID tags.
- c. Satellite technology.
- d. Vendor-managed inventory.

22. Fun Toy Story Production Berhad is a company that manufacturers toys and special edition superhero figures based on famous characters from the latest animated movies such as "Coco", "Incredibles" and "The Avengers". As the movies popularity changes unexpectedly, Fun Toy Story Production Berhad will only manufacture based on quantity ordered received from their local or oversea customers. The most suitable method will be _____.

- a. lean manufacturing approach
- b. push manufacturing approach
- c. materials requirements planning approach
- d. manufacturing resource planning approach

23. Products such as _____ normally applies process costing in it's cost accounting system.

- a. dental care products
- b. customised sport shoes
- c. creative designs' furniture
- d. ladies dresses with various sizes

24. Manufacturing companies that manufactures high technology devices such as smartphones, tabs and tablets normally implements computer-integrated manufacturing in order to reduce the production costs. The production costs are derived from _____.

- I raw material used
- II labour hours
- III machine operations performed
- IV other manufacturing overhead cost

- a. I, II & IV only.
- b. I, III & IV only.
- c. II, III & IV only.
- d. I, II, III & IV.

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25. Kala, one of the nurses working at The Strait Hospital was surprised that her punch card was misplaced and she was unable to record her arrival time when she started her night shift. On the next day, she found her punch card but it was misplaced again on her following shift. As a result, she filed her complaint to the human resource department and discovered that the same incident happened to other colleagues. Which of the following IT is suitable to improve the efficiency and effectiveness in collecting attendance data for staff who are on shift?

- a. Job time ticket.
- b. Ticket terminal.
- c. Electronic time clock.
- d. Badge and badge reader.

26. Elise works as a human resource executive in an advertising company. Her task is to ensure that all human resource tasks are well managed. She is also allowed to make the following decisions independently EXCEPT for _____.

- a. preparing schedules for interviewing new recruits
- b. planning and preparing trainings on employee safety
- c. discharging employee who misconduct or misbehave
- d. circulating the online forms regarding employees' performance evaluation

27. Deluxe Development Berhad is a Malaysian development company that is given a project to build luxury condominiums at the hillside that links to Cameron Highlands and Bukit Tinggi. Due to the lack of local expertise, the company hired two foreign engineers who have the expertise to lead the project that needs to be completed in 3 years time. As a result, the company needs to pay _____ for the expatriates that were hired to work in Malaysia.

- a. income tax
- b. withholding tax
- c. employee provident fund (EPF)
- d. social security organisation (SOCSO)

28. Claire is a well-known skin specialist in Malaysia. She opens a skin consultant company under the brand name "Under Beauties" and hires 20 skin specialists to provide skin consulting services at 10 different branches in Peninsular Malaysia. Due to her tight schedule, she assigns the admin clerk, Jennie, to deal with both office admin and the payroll task. Which of the following tasks are related to the payroll cycle?

- I Update payroll master file.
- II Prepare and disburse payroll.
- III Arrange appointment for the next consultation session.
- IV Collect and validate time and attendance data.

- a. I, II & III only.
- b. I, II & IV only.
- c. I, III & IV only.
- d. I, II, III & IV.

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29. Based on Question 28, if Jennie claims that she is unable to handle both tasks and Claire decides to outsource the payroll and human resources managements to another company, the reasons will be as follow EXCEPT _____.
- a. it helps to reduce cost
 - b. Claire can concentrate more on the consultation business
 - c. to save up the computer resources
 - d. because there is no computer and human resource experts
30. Before the salaries are disbursed to the employees, the accounts clerk needs to prepare the _____ after the _____ is prepared by human resource clerk and is authorised by the treasurer of the company.
- a. paycheques; payroll cheques
 - b. paycheques; payroll register
 - c. payroll cheques; payroll account
 - d. payroll register; pay slips

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SECTION B [70 marks]

Please answer all questions in the answer booklet provided.

QUESTION 1

- (a) Farah just joined a company in Kuala Lumpur as a human resource executive. On her first day at work, she was given a task to find all the relevant information relating to new employment. List the **FIVE (5)** major sources of data input for new employment. (5 marks)
- (b) Hexion-Plus Computer Manufacturing Sdn. Bhd. is a local company that manufactures and sells laptops and computer hardware parts to leading company such as Dell and IBM Corp Berhad. The director of company, Shawn Tee, believes that high quality material will produce high quality products and thus, he has spent millions of Ringgit Malaysia in quality control to ensure the product produced are of good quality. He has also appointed an experienced cost accountant to prepare the cost accounting for each production as it plays an important part in finding ways to minimise the production cost.

Required:

- i. List and provide an example for each of the **FOUR (4)** components of quality control cost that are implemented by the company. (8 marks)
- ii. Name any **TWO (2)** objectives of cost accounting. (2 marks)

(Total: 15 marks)

QUESTION 2**Part A**

- (a) Fun Stay Resort is located strategically near to all the tourist sites in Langkawi. Tourists and back packers that wants to stay in this resort can choose to book through the company's website or walk in to the resort. The resort also provides transportation services to and from Langkawi airport and tour guide services around Langkawi based on availabilities.

Required:

- (i) Name **TWO (2)** suitable methods that enables tourists and back packers to effectively and efficiently book the transportation and tour guide services facilities if the company does not use Electronic Data Interchange (EDI) system. (2 marks)
 - (ii) The receptionist needs to run daily checks to ensures all rooms and services booked are received and prepared. Name **THREE (3)** types of edit checks performed by the receptionist. (3 marks)
- b) List **FOUR (4)** benefits of using Electronic Data Interchange (EDI). (4 marks)

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Part B

Puan Saaniah works as the credit manager for Floral Wholesales Berhad, the main flower wholesaler and distributor in Cameron Highlands. Puan Saaniah's daily task is to check and approve all the credit sales that requires further consideration.

Required:

- (a) Name **TWO (2)** types of credit authorisations and state which types of approval comes from Puan Saaniah. (3 marks)
- (b) Briefly describe any **TWO (2)** types of customers that will require further consideration by Puan Saaniah. (2 marks)
- (c) After the credit sales are approved by Puan Saadiah, the sales clerk needs to notify three departments regarding the flowers ordered. State the **THREE (3)** departments. (3 marks)
- (d) Briefly explain what will the company do if the flowers that the customer ordered are not available. (3 marks)

(Total: 20 marks)

QUESTION 3

- (a) TC Bread and Bakery Berhad is a bakery company that opened two bakery shops selling the famous Sweet Mexico buns. Every day, only 1,000 pieces of Mexico Buns were baked and sold in each shop. The main reason is because the company wants to maintain the freshness of their ingredients and to minimise their stock wastage. The company has also set a limit in purchasing the ingredients just enough to bake 1,000 Mexico buns daily for each week. As a consequence, many customers complained of long queue and the shortage of buns.

Required:

- (i) List **THREE (3)** types of inventory control methods that are generally practiced in Malaysia. (3 marks)
- (ii) Explain the differences between the three methods answered above in (i) in terms of ordering raw materials. (6 marks)
- (iii) If the director of the company plans to expand the company's business through online, which of the three methods in (i) should the company apply? Provide **ONE (1)** reason for your choice. (2 marks)
- (b) State **TWO (2)** types of information obtained from the purchasing and receiving departments that are required when approving a supplier invoice. (2 marks)
- (c) Provide any **TWO (2)** considerations when selecting the right supplier. (2 marks)

(Total: 15 marks)

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QUESTION 4**Part A**

- (a) Briefly differentiate between goal conflict and goal congruence. (2 marks)
- (b) List any **FOUR (4)** general characteristics of a useful information. (4 marks)

Part B

Ballas Shoes Manufacturing Berhad is a company that manufactures, distributes and sells high quality, comfortable and durable shoes for various purposes and age group. The company has operated for more than 50 years and has opened numerous outlets in supermarkets and shops in Malaysia. Due to the high competition in the shoes industry, Ballas has invested millions of Ringgit Malaysia to appoint professional designers to design shoes that are comfortable, durable and trendy.

Required:

- (a) Briefly describe the **FIVE (5)** main business process in Ballas Shoes Manufacturing Berhad. Provide an example for each of the process. (10 marks)
- (b) Every day Ballas Shoes Manufacturing Berhad face challenges in recording thousands of recurring transactions that occurs in its outlets and shops. As a result, the company applied its own centralised accounting information system (AIS).

Identify **FOUR (4)** ways of how AIS can add value to Ballas Shoes Manufacturing Berhad. (4 marks)

(Total: 20 marks)

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